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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Stephen G. Holmes, et al. Confirmation No.: 3501

Serial No: 10/642,678 Group Art Unit: 2614

Filed: August 19, 2003 Examiner: Saunders Jr., Joseph

For: SYSTEM AND METHOD FOR PROCESSING MULTI-CHANNEL AUDIO

M/S Amendment RCE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT/RESPONSE TO FINAL OFFICE ACTION

In response to the Final Office Action dated January 5, 2009, please amend the above-identified patent application in the following manner.

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 5 of this paper.